

Article - Tax - General

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§13–713.

(a) If a person pays a tax, interest, or penalties under this article by a check that is not honored by the bank on which it is drawn, the tax collector shall assess a service charge of \$30 against the person.

(b) An assessment under subsection (a) of this section that is not paid within 25 days after the date on which the notice of assessment is mailed is a lien, in favor of the State, that:

(1) extends to all property and rights to property belonging to the person against whom the assessment is made; and

(2) may be collected under Subtitle 8, Part II of this title.

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